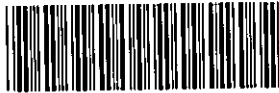


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07027445

October 3, 2007

U.S. Securities and Exchange Commission
Division of Corporation Finance
100F Street, NE
Washington, DC 20549
U. S. A.
Attn: Mr. Alan L. Beller

SUPPL

Re: File Number: 82-5233

Dear Mr. Beller:

Pursuant to Rule 12g3-2(b)(1)(iii) under the Securities Exchange Act of 1934, we, as legal advisers to BELLUNA CO., LTD. (whose file number is 82-5233), enclose herewith the following information:

- Notice of Repurchase of Own Shares from the Market dated October 2, 2007

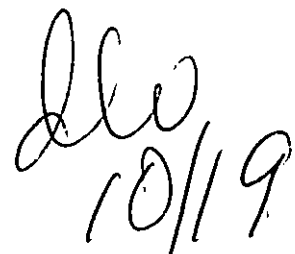
Thank you very much for your attention.

Yours truly,


Seishi Ikeda

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OCT 23 2007

THOMSON
FINANCIALSI/mt
Enclosurecc: BELLUNA CO., LTD. (w/o attachment)
THE BANK OF NEW YORK (with attachment)


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October 2, 2007

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Dear Sirs:

JSC OF BELLUNA CO., LTD.
CORPORATE FIN.

Name of Company: BELLUNA CO., LTD.

Code No.: 9997 1st Section of the Tokyo Stock Exchange

Notice of Repurchase of Own Shares from the Market

(Repurchase of own shares in accordance with Section 2 of Article 165 of the Corporate Law)

Under the resolution at the meeting of Board of Directors held on September 18, 2007, the Company repurchased its own shares at the market, pursuant to Section 3 of Article 165 of the Corporate Law applied *mutatis mutandis* to Article 156 of said law as described below.

Description

- | | |
|----------------------------------|---|
| 1. Period of repurchase: | From September 19th to 30th, 2007 |
| 2. Number of shares repurchased: | 30,000 shares |
| 3. Total cost of repurchase: | 34,268,600 yen |
| 4. Method of repurchase: | Repurchased at the Tokyo Stock Exchange |

Note1: Details resolved at the Board of Directors' meeting held on September 18th, 2007

- Type of shares to be repurchased: Common shares
- Number of shares to be repurchased: 1,000,000 shares (maximum)
(Rate to the number of outstanding shares: 1.77%)
- Total value of shares to be repurchased: 1,500 million-yen (maximum)

Note2: Total number of shares and cost of the repurchase from September 18th, 2007, when Board of Directors' meeting was held, to September 30th, 2007 is as follows:

- Total number of shares repurchased: 30,000 shares
- Total value of shares repurchased: 34,268,600 yen

- END -

END